

## XV Online Bank Reconciliation

The Check Writer Subsystem has two features that agencies may use independently of each other. The two features are:

- ✱ Print batches of checks online, and
- ✱ Perform the Bank Reconciliation process online.

Chapter XIV discusses the printing of checks online. The primary objective of this chapter is to describe general checking account reconciliation procedures.

Exhibit XV-1 provides an overview of the bank reconciliation process within the online Check Writer Subsystem.

### ONLINE CHECKING ACCOUNT RECONCILIATION

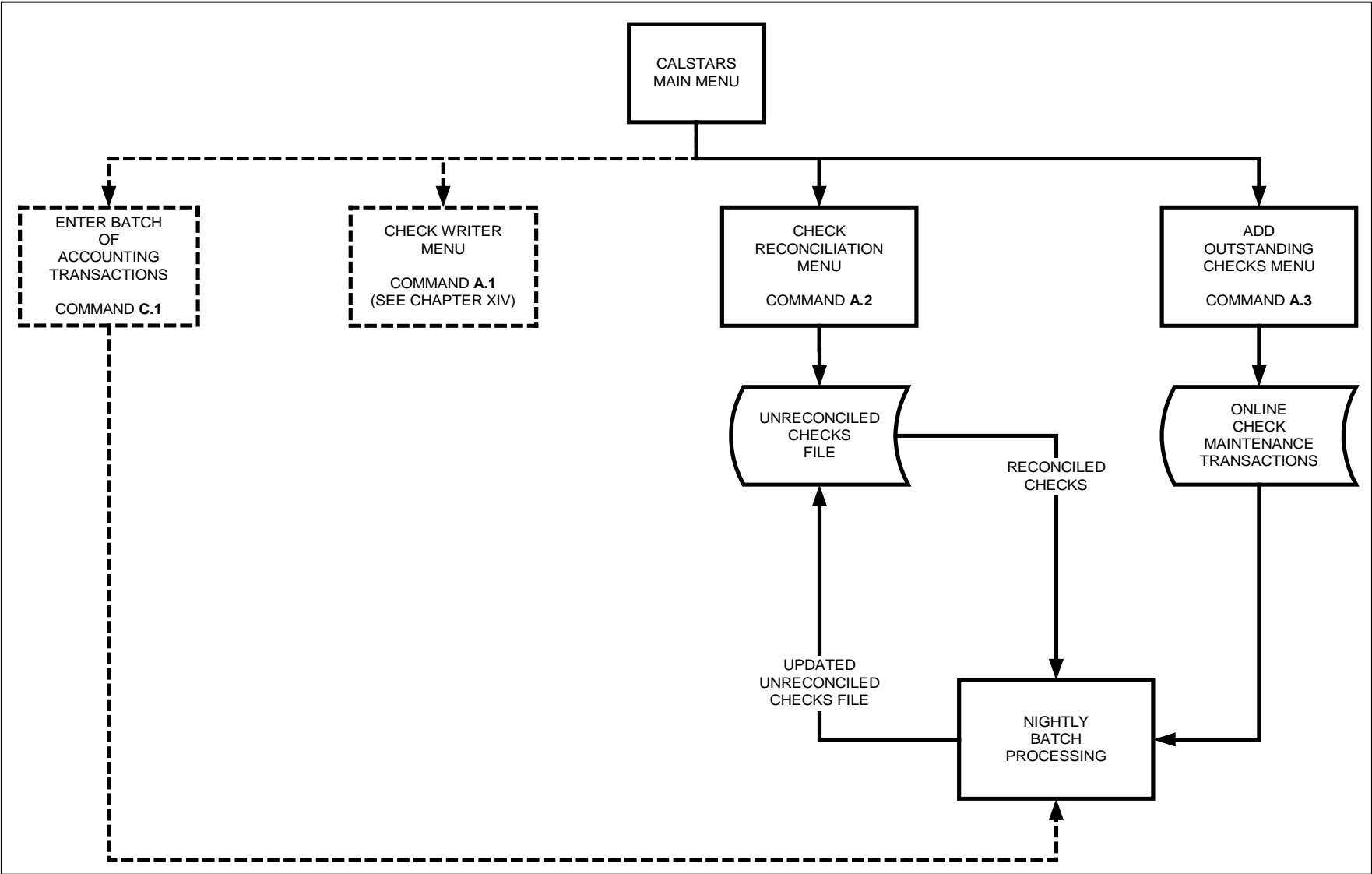
When manual or automated check transactions are entered in CALSTARS, they are posted to the appropriate master files like all other financial transactions. Check transactions are posted to the Check File when the Organization Control Table, Check File Indicator is set to **Y**. The Check File contains detailed information about every check transaction posted by an agency. This file provides the basis for performing the monthly CALSTARS reconciliation of the agency General Checking Account.

Each night the Check File is summarized by check number and passed to the online Check File. This summary file has one entry for each check which is the sum of all the entries made for that check number. This summarized Check File is available from Command **A.2 - Check Reconciliation Menu**.

### Entering Outstanding Checks

When an agency decides to use the online checking account reconciliation features of CALSTARS, the outstanding checks from the last Bank Reconciliation must be individually entered. This is accomplished from Command **A.3 - Add Outstanding Checks**. Transactions entered from this screen are posted directly to the Check File and do not post to other CALSTARS files.

EXHIBIT XV-1  
ONLINE BANK RECONCILIATION PROCESS



The CALSTARS Add Outstanding Checks (CALSTARS 76 form) is shown in Exhibit XIV-2. It is completed prior to entering data on the Add Outstanding Check screen, shown below:

ADD OUTSTANDING CHECKS FOR ORG <i>nnnn</i>						
ENTER FUNCTION: _ (R=GO TO RECALL ADDED OUTSTANDING CHECKS)						
CHECK ID	CHK AMOUNT	CHK DATE	FUND	VENDOR ID	VENDOR NAME	
011 092592	65481	08/20/00	0723	0000000777 00	CENTRAL OFFICE EQUIPMENT	
011 092592	46843	08/20/00	0001	0000000777 00	CENTRAL OFFICE EQUIPMENT	
011 092593	40346	08/20/00	0024		SAN JOSE CITY	
011 092594	5486	08/20/00	0034		BUTE COUNTY	
011 092601	1063459	08/22/00	0014	0000000815 00	STATE CONTROLLERS OFFICE	
011 092602	2536	08/22/00	0001	0000000302 00	BANK OF AMERICA	
011 006359	12500	08/23/00	0998	0000000083 00	ROBERT WILSON	
011 006360	23000	08/23/00	0998	0000000188 00	KATHRYN SHERMAN	
011 006363	48321	08/24/00	0998	0000000796 00	DAVIDS OFFICE EQUIPMENT	
011 006364	6543	08/24/00	0998		DEBRA CAMPBELL	
011 006365	12681	08/24/00	0998		EDWARD LINCOLN	

The following data elements are required:

**Check Number** - the 9-digit check number;

**Check Amount** - the dollar amount of the check if it is from one fund. Do not use a decimal or commas. The two right positions denote cents. If the check was disbursed from more than one fund, make an entry for the amount applicable to each fund;

**Date** - date of the check (MMDDYY);

**Fund** - 4-digit fund code from which the check was disbursed;

**Vendor ID** - 12-digit, alphanumeric vendor number, if applicable, of the payee. Do not use a dash (-) before the Suffix code; and

**Vendor Name** - the name of the payee. If the vendor number is used, the name cannot be entered because it is automatically looked up from the Vendor Table.

The information entered on this screen is edited for reasonableness. Fund code and Vendor Number must exist in CALSTARS. The month and day in the Check Date must be valid and cannot be greater than the current processing date. If the Check File maintenance transaction passes the online edits, the message '821-RECORD SUCCESSFULLY ADDED' is displayed at the bottom of the screen when the **Enter** key is pressed.

## EXHIBIT XV-2

[illegible]

Check File maintenance transactions entered during the day may be recalled by entering Function **R** on the Add Outstanding Checks screen. When **Enter** is pressed, the Recall Added Outstanding Checks screen will appear, shown below.

```

RECALL ADDED OUTSTANDING CHECKS FOR ORG ____

FUNCTION: _ (F=SCAN FORWARD, B=SCAN BACKWARD)
          (A=GO TO ADD OUTSTANDING CHECKS)

C/D  CHECK ID  CHK AMOUNT  CHK DATE  FUND  VENDOR ID  VENDOR NAME
-   011 092592    654.81  08/20/00  0723  0000000777 00  CENTRAL OFFICE EQUIP
-   011 092592    468.43  08/20/00  0001  0000000779 00  CENTRAL OFFICE EQUIP
-   011 092593    403.46  08/20/00  0024                      SAN JOSE CITY
-   011 092594     54.86  08/20/00  0034                      BUTTE COUNTY
-   011 092601   10,634.59  08/22/00  0014  0000000815 00  STATE CONTROLLERS
-   011 092602     25.36  08/22/00  0001  0000000302 00  BANK OF AMERICA
-   011 006359    125.00  08/23/00  0998  0000000083 00  ROBERT WILSON
-   011 006360    230.00  08/23/00  0998  0000000188 00  KATHRYN SHERMAN
-   011 006363    483.21  08/24/00  0998  0000000796 00  DAVIDS OFFICE EQUIP
-   011 006364     65.43  08/24/00  0998                      DEBRA CAMPBELL
-   011 006365    126.81  08/24/00  0998                      EDWARD LINCOLN

NO MORE OUTSTANDING CHECKS TO DISPLAY FOR YOUR AGENCY

```

This screen displays all entries made from Command **A.3 - Add Outstanding Checks**. The vendor name is displayed when the vendor number is entered. If errors are found in a record, they may be corrected as follows:

- ✳ If the check number is incorrect, enter a **D** in the 'C/D' column to delete the check record. This is one of the two fields that cannot be corrected, because it is part of the key to the Check File.
- ✳ If the fund number is incorrect, enter a **D** in the 'C/D' column to delete the check record. This is the other field that cannot be corrected, because it is part of the key to the Check File.
- ✳ If the check and fund number are correct, but another field is incorrect enter a **C** in the 'C/D' column, tab over to the field to be corrected and key in the correct information.
- ✳ If a check record was erroneously added, enter a **D** in the 'C/D' column to delete the record.

Other situations that require entry of check records directly to the Check File without an accounting transaction include:

- ✳ The Check File does not contain all the check activity for the Agency; or
- ✳ A check was erroneously reconciled and removed from the Check File.

## PERFORMING THE BANK RECONCILIATION ONLINE

When the monthly bank statement is received from the State Treasurer's Office, agencies may perform the bank reconciliation from Command **A.2 - Check Reconciliation Menu**, shown below:

```

9990 A.2: Check Reconciliation                                08-28-2000 01:44 PM

      CODE      AVAILABLE OPTIONS

      1      View Unreconciled Checks
      2      View Checks Reconciled Today
      3      Perform Bank Reconciliation
      4      Display Check File Balances

Code:  __

Command:  _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                                     Main
  
```

The four functions listed for the Check Reconciliation Menu are described in the following paragraphs.

### 1: View Unreconciled Checks

This function allows the viewing of all check records in the Check File that have not been reconciled as shown below.

```

9990 A.2.1: View Unreconciled Checks                        08-28-2000 02:20 PM

      ENTER FUNCTION:  _ (2=GO TO VIEW CHECKS RECONCILED TODAY)

CHECK NUM  CHK DATE  VENDOR ID  VENDOR NAME  CHECK AMOUNT

127-323193 12/04/97          NOBUTAKA TADA      150.00
127-323527 07/30/98          FLEMING, GEORGE    75.00
127-323594 09/22/98 000000TOUS-00 TOUSTEMOT, ROB     73.47
127-323854 05/11/99 0000000057-00 EMPLOYMENT DEVELOPMENT DEPT  5.00
127-324098 11/02/99 0000000433-00 HUGHES, HOWARD    27,462.74
127-324157 12/23/99          SPRINGHILL HOTELS   290.00
127-324159 12/28/99 000000ROGE-00 ROGERS, ROY       331.35
127-324161 12/28/99 000000PETER-00 PETERSEN, PETER    2,675.00
127-324162 01/05/00 0000000163-00 STATE TREASURER   1,769,165.11
127-324163 01/06/00 000000BROW-00 BROWN, BILLY      241.80
127-324164 01/06/00 000000CABR-00 CABRERA, JOHNNY    279.00
127-324165 01/06/00 000000FRAN-00 FRANK, FRANKIE     260.40

Command:  _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                                     Bkwr  Frwr  Main
  
```

If a starting check number is entered, the screen displays that check number or the next check number in sequence as the first record. The screen displays the following information for each check number.

**Check Number** - 9-digit check number from the transaction(s);

**Check Date** - the date of the check from the Due Date field;

**Vendor ID** - the 12-digit vendor number, if coded, from the transaction;

**Vendor Name** - the name as looked up from the Vendor Edit Table or as coded on the transaction; and

**Check Amount** - the sum of all accounting entries made for the indicated check number.

## 2: View All Reconciled Checks

This function allows viewing of checks that have been marked as reconciled. The screen shown below, may assist in the cross-checking of reconciled checks with the bank statement.

```

9990 A.2.2: View Checks Reconcilied Today                                08-28-2000 02:20 PM

                                ENTER FUNCTION: _ (F=SCAN FORWARD, B=SCAN BACKWARD)
                                (1=GO TO VIEW UNRECONCILED CHECKS)

CHECK ID   CHK DATE   VENDOR ID   VENDOR NAME                               CHECK AMOUNT
011 092590  08/20/00  0000000815 00 STATE CONTROLLERS OFFICE                1,265.00
011 092592  08/20/00  0000000777 00 CENTRAL OFFICE EQUIPMENT                654.81
012 006360  08/22/00  0000000188 00 KATHRYN SHERMAN                        230.00
012 006361  08/22/00                               JOHN COLEMAN                             10.64

Command: _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                               Bkwr  Frwr                               Main

```

The screen contains the same data as shown for Command **A.2.1 - View Unreconciled Checks**.

### 3: Perform Bank Reconciliation

The Perform Bank Reconciliation screen displays the outstanding Check File check records required as part of the reconciliation process.

The Perform Bank Reconciliation screen is accessed through Command **A.2.3**. After pressing **Enter**, the Statement Ending Date (*MM/DD/YY*) and optionally, the Starting Check Number and Account Number processing Indicator (**Y**-Yes or **blank**) must be keyed to identify the period being reconciled, as shown below.

9990 A.2: Check Reconciliation		08-28-2000 02:36 PM	
CODE	AVAILABLE OPTIONS		
1	View Unreconciled Checks		
2	View Checks Reconciled Today		
3	Perform Bank Reconciliation		
4	Display Check File Balances		

REQUIRED	STATEMENT ENDING DATE: MM / DD / YY		
OPTIONAL	STARTING CHECK NUMBER: -		
OPTIONAL	ACCOUNT NUMBER PROCESSING BASED UPON FIRST THREE CHARACTERS OF CHECK NUMBER: (Y=YES)		

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---  
Help Retrn Quit Main

After the Ending Date (and options, if used) is keyed and the **Enter** key is pressed, the Perform Bank Reconciliation screen is shown (see sample at the top of the next page).

If the optional Beginning Check Number was entered, that check number or the next check number in sequence appears as the first record on the screen. This screen requires the entry of the statement ending date (as shown on the bank statement). The statement date cannot be greater than the current date. If an agency has more than one bank account at the Treasurer's Office, the system provides the ability to perform the bank reconciliation based on the bank account number (first 3 digits of the check number). If this option is used, then a **Y** must be entered on the appropriate line of the screen.



```

8550 A.2.3: Perform Bank Reconciliation                                08-28-2000 03:03 PM

                                STATEMENT DATE: 03/30/00  0

                                ENTER FUNCTION: _ (2=GO TO VIEW CHECKS RECONCILED TODAY,
                                                4=GO TO DISPLAY CHECK FILE BALANCES)

TRANS
TYPE  CHECK NUM      CHECK AMOUNT    CHECK DATE    OVERRIDE DATE
R     011 092590      1,265.00    08/20/00      -- -- --
R     011 092591        548.75    08/20/00      -- -- --
U     011 092592        654.81    08/20/00      -- -- --
U     011 092593        403.46    08/20/00      -- -- --
U     011 092594         54.86    08/20/00      -- -- --
U     011 092598         10.86    08/21/00      -- -- --
U     011 092599        654.00    08/21/00      -- -- --
U     011 092600         68.45    08/21/00      -- -- --
U     011 092601        634.59    08/22/00      -- -- --
U     011 092602         25.36    08/22/00      -- -- --
U     011 092603        446.32    08/22/00      -- -- --
U     012 006358        164.09    08/22/00      -- -- --

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                      Bkwr  Frwr                      Main

```

The **Perform Bank Reconciliation** screen contains the following information:

**Statement Date** - Date (*MMDDYY*) as entered on the pop-up window. This date is assigned to all reconciled check records unless the Override Date is entered.

**Transaction Type** - This indicates the status of the check. The values are:  
 U-Unreconciled, or  
 R-Reconciled.

**Check Number** - The number from the check transactions.

**Check Amount** - The sum of the check transaction amounts for this specific check number.

**Check Date** - The date (*MMDDYY*) from the due date field of the incoming check transaction.

**Override Date** - Allows the entry of a statement date that is different from the statement date shown at the top of the screen. This is used only when two or more bank *statements* are being reconciled at the same time.

#### 4: Display Check File Balances

The Display Check File Balances screen displays the outstanding Check File balances required as part of the reconciliation process.

The Display Check File Balances screen is accessed through Command **A.2.4**. After pressing **Enter**, the Statement Ending Date (MM/DD/YY) must be keyed to identify the period being reconciled, as shown below.

```

9990 A.2: Check Reconciliation                                08-28-2000 03:16 PM

CODE      AVAILABLE OPTIONS
1         View Unreconciled Checks
2         View Checks Reconciled Today
3         Perform Bank Reconciliation
4         Display Check File Balances

REQUIRED      STATEMENT ENDING DATE: MM / DD / YY

Code: 4

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retrnr Quit                                     Main

```

After the Ending Date is keyed and the Enter key is pressed, the Display Check File Balance by Account Number screen is shown; see below:

```

9990 A.2.4: Display Check File Balances                      08-28-2000 03:14 PM

ENTER FUNCTION: _ (2=GO TO VIEW CHECKS RECONCILED TODAY,
                  3=GO TO PERFORM BANK RECONCILIATION)

RECONCILIATION TOTAL FOR CHECKS BEGINNING WITH 011-092006 AND ENDING ON 08/28/00

ACC  -BEG BAL UNRECON CKS-  --LESS RECON CHECKS--  -END BAL UNRECON CKS-
NUM      AMOUNT COUNT      AMOUNT COUNT      AMOUNT COUNT
011      340,261.43   145      1,813.75     2      338,447.68   143
012      9,546.36    81      240.64      2      9,305.72     79

TOT      349,807.79   226      2,054.39     4      347,758.40   222

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retrnr Quit      Bkwrdr Frwrdr      Main
052-THERE ARE NO REMAINING RECORDS FOR YOUR ORG

```

The system includes all records with check dates that are blank, equal to or less than the statement date. The screen provides the following information for each account number and the entire Check File:

**Account Number (ACC NUM)** - The bank account number (first three characters of the check number) or 'TOT' for the total of the agency's check file.

**Beginning Balance Of Unreconciled Checks** - The amount of all checks in the Check File that have a check date that is blank, equal to or less than the statement date and the count of these checks.

**Less Reconciled checks** - The amount of all checks that were marked as reconciled from Command **A.2.3 - Perform Bank Reconciliation**. This amount should match the bank statement total of cleared checks. A count of the checks is also provided.

**Ending Balance Of Unreconciled Checks** - This is calculated by taking the beginning balance of unreconciled checks less the reconciled checks and a count of these checks.

### Bank Account Reconciliation Procedures

The General Checking Account Reconciliation (CALSTARS 72) form must be completed when performing the bank reconciliation. This process verifies that the State Treasurer's Office (STO) balance agrees to the agency's adjusted check balance in CALSTARS. The STO balance is adjusted for timing differences, such as deposits in transit, outstanding checks, and other reconciling items. The General Checking Account Reconciliation Sheet is shown in Exhibit XV-3. The instructions are posted on the back of the form and are shown in Exhibit XV-4.

The following CALSTARS reports are useful in preparing the bank reconciliation:

- ★ **H06** - Cash Receipts and Disbursements Register;
- ★ **K01** - Outstanding Check Report; and
- ★ **G01** - Trial Balance of General Ledger Accounts.

These steps should be followed when performing the bank reconciliation:

1. Request the **H06**, Cash Receipts and Disbursements Register, for the fiscal month that coincides with the bank statement date.
2. Note deposits that have been received by the STO on the H06.
3. Note In-transit deposits (Item 2. Deposits in Transit) on the reconciliation form. Carry forward deposits that have not cleared from the previous month's general checking account reconciliation.

**CALSTARS 72**  
(REV 7/94)

**STATE OF CALIFORNIA**  
**GENERAL CHECKING ACCOUNT-RECONCILIATION**

**ORG CODE:** \_\_\_\_\_ **ACCOUNT NUMBER.:** \_\_\_\_\_ **STATEMENT DATE:** \_\_\_\_\_

	<u>A</u> Beg Balance as of _____	<u>B</u> Receipts (+)	<u>C</u> Disbursement (-)	<u>D</u> End Balance as of _____
<b>(1) Per Treasurer's Statement</b>				
<b>(2) Deposits in Transit</b>				
<b>(3) Outstanding Checks</b>				
<b>(4) Other Reconciling Items</b>				
<b>(5) PER AGENCY RECORDS</b>				
<b>(6) Detail of Agency Records</b>				
General Cash (GLA 1110):				
ORF Cash (GLA 1130)				
Agency Trust Cash (GLA 1120)				
<b>TOTAL, GENERAL CHECKING ACCOUNT</b>				

*Performed by:* \_\_\_\_\_ *Date:* \_\_\_\_\_ *Reviewed by:* : \_\_\_\_\_ *Date:* \_\_\_\_\_

**CALSTARS 72 (Back)**

(REV 7/94)

**INSTRUCTIONS**

- (1) a. Enter the date of the prior month's reconciliation in the heading of the **Beginning Balance** column, Column **A**. Copy the amounts from the **Ending Balance** column from the prior month onto the appropriate lines of Column **A**.
- b. Enter the summary data from the Treasurer's statement in each column.
- (2)\* Compare the deposit slips to the deposits credited on the statement. Any deposit slip not included in the statement represents **Deposits in Transit**. Enter the total of deposits in transit as a **positive** amount in the **Receipts** column (Col **B**); enter deposits in transit from the prior month as a **negative** amount, same column.
- (3)\* Enter the total checks written but not included in the statement as a **positive** amount in the **Disbursements** column (Col **C**); enter outstanding checks from the prior month as a **negative** amount, same column.
- (4) Enter any other amounts that are reconciling items, such as bank adjustments, in the appropriate column. (Note: Some reconciling items may also need to be recorded in CALSTARS.)
- (5) Compute the total of each line (Col **A** + Col **B** - Col **C**) and enter in the **Ending Balance** column (Col **D**). Total each column and enter the balances on line (5) **Per Agency Records**.
- (6) Enter the balances of each general ledger account from the G01 report (request with the **M** Period option) included in the General Checking Account being reconciled. The total of these accounts should agree with line (5) **Per Agency Records**. Review and correct any discrepancies. Some discrepancies in the **Receipts** and **Disbursements** column are "normal," which can be caused by one or more of the following entries:
  - Credit entries that represent a reversal of the original entry for Uncleared Collections.
  - Credit entries that represent a reclassification of Uncleared Collections to the correct nominal account.
  - Credit entries for Cash Shortages.
  - Credit entries for some dishonored checks.
  - Credit entries for Year End adjustments.
  - Debit entries for cash overages.

\* The amounts shown on lines (2) and (3) should be supported by adding machine tapes attached to this sheet. The tapes should identify each item by either deposit location/date or check number, respectively.

4. Select Command **A.2.3 - Perform Bank Reconciliation**. Enter the check number of the first check listed as paid on the bank statement and the statement ending date.
5. Using the Perform Bank Reconciliation screen (Command **A.2.3**), reconcile each check that is noted as paid on the bank statement using **R**, as appropriate and **Override Date**, if also appropriate.
6. Select Command **A.2.2 - View Checks Reconciled Today** to verify that all checks on the bank statement have been reconciled correctly.
7. Select Command **A.2.4 - Display Check File Balances** and complete the rest of the reconciliation form. The reconciled checks shown on this screen should equal the amount of paid checks shown on the bank statement.
8. Request the **K01**, Outstanding Check Report, to be used as a back up for the bank reconciliation.
9. Request the **G01**, Trial Balance of General Ledger Accounts, with the month **M** Period option to complete the bottom of the reconciliation form. If there are differences between the Receipts (Debits) and Disbursements (Credits) column totals shown on Item **5 - Per Agency Records** and the last line in Item **6 - Total General Checking Amount** they should be documented. These differences can be caused by the following entries:
  - ★ Credit entries that represent a reversal of the original entry for Uncleared Collections.
  - ★ Credit entries that represent a reclassification of Uncleared Collections to the correct nominal account.
  - ★ Credit entries for Cash Shortages.
  - ★ Credit entries for some dishonored checks.
  - ★ Credit entries for Year End adjustments.
  - ★ Debit entries for cash overages.

## BATCH PROCESSING

All check transactions are processed by CALSTARS at the end of each day. These transactions include released automated check batches that have been printed and released (Code **6**), released manual check batches, reconciled checks (**R**) and added outstanding checks. The following is a discussion of how these different types of transactions are processed.

### Batch of Automated Check Transactions

Automated check batches are released to CALSTARS batch processing from Command **A.1.6 - Release Check Batches**. Check transactions are edited against the agency's tables and files like all other financial transactions. Transactions that fail a batch edit are held on the Error Suspense File and appear on the agency's error report. Corrections to these transaction(s) must be made promptly so that the agency's files are updated to reflect checks already printed and distributed.

All transactions passing batch edit are posted to the agency's files during the nightly system update process. Valid check transactions are posted to the agency's Check File, when the Check File Indicator is set to **Y** in the Organization Control Table. If a transaction check number is not in the Check File, it may be added as a new outstanding check record. If the check number used in the transaction already exists on the file, the outstanding check amount is **adjusted** (not replaced) by the incoming transaction amount.

### Batch of Manual Check Transactions

Manual check batches are released from Command **C.2 - List of Batches**. The batches are processed in the same manner as automated check batches described above. If a check transaction passed all edits but was incorrect, a reversing check entry may only be done with a manual check transaction code. The reversing entry searches the check file for a matching check record with the same check number, check date, fund number, and vendor number if used. If a matching record is not found the transaction is rejected with an 'E85 - CHECK FILE NO MATCH' error message. This error is fatal, must be corrected and cannot be overridden. If a PCA is used to look up the fund, an E85 error is issued online, however the transaction may be forced (**F10**) and is edited during the batch process. Before doing this, be sure that all other data matches the Check File record.

### Reconciliation Transactions

Reconciliation check transactions are created when a check record is reconciled using Command **A.2.3 - Perform Bank Reconciliation**. The system deletes reconciled check records from the agency outstanding check file based on information entered on the bank reconciliation screen. This is performed after the regular batches of accounting/check transactions have posted to the Check File.

## Add Outstanding Check File Transactions

Check transactions are created from Command **A.3 - Add Outstanding Checks**. These transactions are edited for reasonableness, such as valid Check Date. Transactions that pass these edits are posted to the agency's outstanding Check File. If the check record is not in the file, it is added as a new outstanding check. If the same check number exists in the file, the check amount is increased (not replaced) by the incoming check transaction amount. These check maintenance transactions do not post to other CALSTARS master files. They are only used to add historical check data when new agencies come onto CALSTARS or to re-post a check that was erroneously reconciled. These transactions are posted to the prior fiscal month and update the Check File after the regular batches of accounting/check transactions have posted to the Check File.

## REPORTS

There are two types of check activity reports available. One type, Check Writer Activity Reports, are daily activity reports listing all check file activity. See Volume 1, Chapter XIV, Check Writer Subsystem, for the description of this report. The second type may be requested at any time. Agencies may review all of the data currently in their Check File by requesting the **K01**, Outstanding Check Report using Command **G.3 - Report Requests**.

As shown in Exhibits XV-5 and XV-6, the report displays in check number order all the activity for each check that has **not** been reconciled. The report includes manual and automated check transactions and checks entered from Command **A.3 - Add Outstanding Checks**. This report may be requested for an individual calendar month (FM 01-12). The system determines the last day of the month and then selects all check records with a check date that is blank, equal to or less than the last day of the month selected. The Report Request Screen, Fund Option allows the report to be requested with or without subtotals for each check number. Subtotals are useful if there are multiple entries for an individual check number. This report is useful for agency personnel who must complete the General Checking Account Reconciliation and also be useful as a back-up to the bank reconciliation as a listing of all outstanding checks. Additional information on the K01 report is provided in Volume 6, Chapter III, Standard Reports, in the *K-Check File* section.



## EXHIBIT XV-5

CSTARK01 9990 (DEST: L2 CTL1) PM, ,0,0,0,1, , ##### 1(NOSUB) ##### RUN: 08/28/00  
 FISCAL MONTH: 01 JULY TIME: 21.10.07

DEPARTMENT OF AIR QUALITY (9990)  
 OUTSTANDING CHECK REPORT  
 AS OF 07/31/00

#####

CHECK NUM	CHECK DATE	-----VENDOR INFORMATION-----	FUND	SEQ	TYR	FM	TRANS AMOUNT
123-033623	08/06/99	E456547634-00 CANDACE HAYS	0998	01	99	05	147.61
123-033623	08/06/99	E545243534-00 CANDACE HAYS	0998	02	99	10	147.61-
123-033651	08/13/99	D562047545-00 SHARON DAYS	0998	01	99	05	268.54
123-033698	08/20/99	STATE TREASURER'S OFFICE	0998	01	99	05	3.23
123-033698	08/20/99	STATE TREASURER'S OFFICE	0998	02	99	05	9.66
123-033701	08/26/99	0000001345-00 CA CONFERENCE ON ALCOHOL/PROB	0998	01	99	05	150.00
123-033788	12/24/99	0000001437-00 SACRAMENTO VALLEY VAMA	0998	01	99	06	250.00
123-033794	12/24/99	0000001435-00 CAMERA NEWS, INC DBA THIRD	0998	01	99	06	113.08
123-033870	01/15/00	B563434866-00 MARILYN F. HAILEY	0998	01	99	07	15.21
123-033931	01/29/00	C549434377-00 LAURA CFDSEE	0998	01	99	07	55.60
123-033932	01/29/00	D562034238-00 SHARON DAYS	0998	01	99	07	295.88
123-033942	01/29/00	S287583345-00 STEVE THREE	0998	01	99	07	24.61
123-033944	01/29/00	T.A. STOCKVALE	0998	01	99	07	50.00
123-033985	02/08/00	0000003247-00 AMERICAN LIBRARY ASSOCIATION	0998	01	99	08	25.00
123-033986	02/08/00	0000002349-00 SPECIAL LIBRARIES ASSOCIATION	0998	01	99	08	25.00
123-033989	02/08/00	0000004258-00 CALIFORNIA ASSOCIATION OF	0998	01	99	08	810.00
123-033994	02/08/99	K554603243-00 PHYLLIS QUEEN	0998	01	99	08	56.66
123-034004	02/13/99	P549456465-00 PIA TARTANET	0998	01	99	08	44.94
123-034005	02/18/99	T.A. STOCKVALE	0998	01	99	08	8.95

EXHIBIT XV-6

CSTARK01 9990 (DEST: L2 OAL2) PM, ,0,0,0,1, , ##### 1(NOSUB) ##### RUN: 08/28/00  
FISCAL MONTH: 01 JULY TIME: 21.10.07

DEPARTMENT OF AIR QUALITY (9990)  
OUTSTANDING CHECK REPORT  
AS OF 07/31/00

#####

TOTAL NUMBER OF OUTSTANDING CHECKS: 161  
TOTAL AMOUNT OF OUTSTANDING CHECKS: 3,664,746.26

TOTAL AMOUNT OF OUTSTANDING CHECKS BY FUND	
FUND	AMOUNT
----	-----
0001	2,492,826.88
0139	148,604.00
0243	78,885.23
0890	901,857.84
0977	333.34
0998	42,238.97

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EXHIBIT XV-6 (CONTINUED)

CSTARK01 9990 (DEST: L2 CTL1) PM, ,0,0,0,1, , ##### 1(NOSUB) ##### RUN: 08/28/00  
FISCAL MONTH: 01 JULY TIME: 21.10.07

DEPARTMENT OF AIR QUALITY (9990)  
OUTSTANDING CHECK REPORT  
AS OF 07/31/00

#####

TOTAL AMOUNT OF OUTSTANDING CHECKS BY ACCOUNT NUMBER	
ACCOUNT_NO	AMOUNT
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123	3,664,746.26

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